

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND INC., *et al.*,
Debtors.¹

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

AFFIDAVIT OF SERVICE

I, Brian Horman, depose and say that I am employed by Kroll Restructuring Administration LLC (“*Kroll*”), the claims and noticing agent for the Debtors in the above-captioned chapter 11 cases.

On September 14, 2023, at my direction and under my supervision, employees of Kroll caused the following document to be served by the method set forth on the Master Service List attached hereto as **Exhibit A**:

- Findings of Fact, Conclusions of Law, and Order (I) Approving the Disclosure Statement on a Final Basis and (II) Confirming the Second Amended Joint Chapter 11 Plan of Bed Bath & Beyond Inc. and Its Debtor Affiliates [Docket No. 2172]

In addition to the methods of service set forth herein, parties who have requested electronic notification of filings via the Bankruptcy Court’s CM/ECF system were sent the above referenced document via electronic service.

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¹ The last four digits of Debtor Bed Bath & Beyond Inc.’s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor’s tax identification number may be obtained on the website of the Debtors’ claims and noticing agent at <https://cases.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.’s principal place of business and the Debtors’ service address in these chapter 11 cases is 650 Liberty Avenue, Union, New Jersey 07083.

Dated: September 21, 2023

/s/ Brian Horman
Brian Horman

State of New York
County of New York

Subscribed and sworn (or affirmed) to me on September 21, 2023, by Brian Horman, proved to me on the bases of satisfactory evidence to be the person who executed this affidavit.

/s/ HERBERT BAER
Notary Public, State of New York
No BA6205563
Qualified in Westchester County
Commission Expires May 11, 2025

Exhibit A

Exhibit A

Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
COUNSEL TO THE TEXAS TAXING AUTHORITIES "BEXAR COUNTY, CAMERON COUNTY, CYPRESS-FAIRBANKS INDEPENDENT SCHOOL DISTRICT, DALLAS COUNTY, CITY OF EL PASO, FORT BEND COUNTY WCID #02, FORT BEND COUNTY, CITY OF FRISCO, GRAYSON COUNTY, GREGG COUNTY, HARRIS COUNTY, HIDALGO COUNTY, JEFFERSON COUNTY, LEWISVILLE INDEPENDENT SCHOOL DISTRICT, CITY OF MCALLEN, MCLENNAN COUNTY, CITY OF MESQUITE, MONTGOMERY COUNTY, NUECES COUNTY, PARKER CAD, ROCKWALL CAD, SAN MARCOS CISD, SMITH COUNTY, TARRANT COUNTY, TOM GREEN CAD, VICTORIA COUNTY, WICHITA COUNTY TAX OFFICE, RANDALL COUNTY TAX OFFICE, BRAZORIA COUNTY, BRAZORIA COUNTY SPECIAL ROAD & BRIDGE, ALVIN INDEPENDENT SCHOOL DISTRICT, ALVIN COMMUNITY COLLEGE, BRAZORIA COUNTY DRAINAGE DISTRICT #4, PEARLAND MUNICIPAL MANAGEMENT, BRAZORIA MUNICIPAL UTILITY DISTRICT #06, WOODLANDS METRO MUNICIPAL UTILITY DISTRICT, WOODLANDS ROAD UTILITY DISTRICT, CLEAR CREEK INDEPENDENT SCHOOL DISTRICT, HUMBLE INDEPENDENT SCHOOL DISTRICT, PASADENA INDEPENDENT SCHOOL DISTRICT, SPRING BRANCH INDEPENDENT SCHOOL DISTRICT, CITY OF HOUSTON, LUBBOCK CENTRAL APPRAISAL DISTRICT, MIDLAND COUNTY, CITY OF LAKE WORTH, CROWLEY INDEPENDENT SCHOOL DISTRICT, GRAPEVINE-COLLEYVILLE INDEPENDENT SCHOOL DISTRICT, FRISCO INDEPENDENT SCHOOL DISTRICT, PLANO INDEPENDENT SCHOOL DISTRICT, BELL COUNTY TAX APPRAISAL DISTRICT, BOWIE CENTRAL APPRAISAL DISTRICT, BRAZOS COUNTY, DENTON COUNTY, GUADALUPE COUNTY, HAYS COUNTY, MIDLAND CENTRAL APPRAISAL DISTRICT, TAYLOR COUNTY CENTRAL APPRAISAL DISTRICT, CITY OF WACO, WACO INDEPENDENT SCHOOL DISTRICT AND WILLIAMSON COUNTY"	ANSELL GRIMM & AARON, P.C.	ATTN: JOSHUA S. BAUCHNER 365 RIFLE CAMP ROAD WOODLAND PARK NJ 07424	JB@ANSELLGRIMM.COM	Email
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INDENTURE TRUSTEE TO THE DEBTORS' SENIOR UNSECURED NOTES	BANK OF NEW YORK MELLON	ATTN: CORPORATE TRUST UNIT 101 BARCLAY STREET NEW YORK NY 10286		First Class Mail

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INDENTURE TRUSTEE TO THE DEBTORS' SENIOR UNSECURED NOTES	BANK OF NEW YORK MELLON	ATTN: PRESIDENT OR GENERAL COUNSEL 240 GREENWICH STREET NEW YORK NY 10286		First Class Mail
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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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COMMONWEALTH OF PUERTO RICO	COMMONWEALTH OF PUERTO RICO	ATTENTION BANKRUPTCY DEPT APARTADO 9020192 SAN JUAN PR 00902-0192		First Class Mail
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Master Service List

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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INTERNAL REVENUE SERVICE	INTERNAL REVENUE SERVICE	ATTN: CENTRALIZED INSOLVENCY OPERATION P.O. BOX 7346 PHILADELPHIA PA 19101-7346		First Class Mail
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COUNSEL TO RUNNING HILL SP, LLC, THE LESSOR OF THE DEBTORS' LOCATION IN SOUTH PORTLAND, MAINE (THE "LANDLORD")	MIRICK, O'CONNELL, DEMALLIE & LOUGEE, LLP	ATTN: JOSEPH H. BALDIGA 1800 WEST PARK DRIVE SUITE 400 WESTBOROUGH MA 01581	JBALDIGA@MIRICKOCONNELL.COM	Email
COUNSEL TO RUNNING HILL SP, LLC, THE LESSOR OF THE DEBTORS' LOCATION IN SOUTH PORTLAND, MAINE (THE "LANDLORD") & ISM HOLDINGS, INC., THE LESSOR OF THE DEBTORS' LOCATION IN AUBURN, MASSACHUSETTS (THE "LANDLORD")	MIRICK, O'CONNELL, DEMALLIE & LOUGEE, LLP	ATTN: PAUL W. CAREY 100 FRONT STREET WORCESTER MA 01608	PCAREY@MIRICKOCONNELL.COM	Email
COUNSEL TO ACXIOM LLC ("ACXIOM")	MITCHELL, WILLIAMS, SELIG, GATES & WOODYARD, PLLC	ATTN: STAN D. SMITH 425 WEST CAPITOL AVENUE SUITE 1800 LITTLE ROCK AR 72201-3525	SSMITH@MWLAW.COM	Email
COUNSEL TO DOMINION ENERGY SOUTH CAROLINA, INC. & PSNC ENERGY, INC. DBA DOMINION ENERGY NORTH CAROLINA	MOORE & VAN ALLEN PLLC	ATTN: DAVID B. WHEELER, ESQ. 78 WENTWORTH STREET (29401) POST OFFICE BOX 22828 CHARLESTON SC 29413-2828	DAVIDWHEELER@MVALAW.COM	Email

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COUNSEL TO STUDIO CITY EAST 93K LLC	MORITT HOCK & HAMROFF LLP	ATTN: MARSHALL O. DWORKIN, ESQ & LESLIE A. BERKOFF, ESQ 1407 BROADWAY SUITE 3900 NEW YORK NY 10018	MDWORKIN@MORITTHOCK.COM LBERKOFF@MORITTHOCK.COM	Email
NATIONAL ASSOCIATION OF ATTORNEYS GENERAL	NATIONAL ASSOCIATION OF ATTORNEYS GENERAL	KAREN CORDRY 1850 M ST., NW 12TH FLOOR WASHINGTON DC 20036	KCORDRY@NAAG.ORG	Email
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COUNSEL TO CREDITOR, 101 & SCOTTSDALE, LLC C/O YAM PROPERTIES	NORGAARD, O'BOYLE & HANNON	ATTN: JOHN O'BOYLE 184 GRAND AVENUE ENGLEWOOD NJ 07631-3507		First Class Mail
COUNSEL TO CREDITOR F3 METALWORK, INC.	O'BRIEN THORNTON LLC	ATTN: MERRI M. O'BRIEN, ESQ. 160 PARK STREET MONCLAIR NJ 07042	OBRIEN@OBRIENTHORNTON.COM	Email
COUNSEL TO SAUL HOLDINGS LIMITED PARTNERSHIP (FRENCH MARKET MALL SHOPPING CENTER)	OFFIT KURMAN, P.A.	ATTN: PAUL J. WINTERHALTER, ESQ. 100 EAGLE ROCK AVENUE SUITE 105 EAST HANOVER NJ 07936	PWINTERHALTER@OFFITKURMAN.COM	Email
COUNSEL TO OKLAHOMA COUNTY TREASURER	OKLAHOMA COUNTY TREASURER	ATTN: TAMMY JONES 320 ROBERT S. KERR, ROOM 307 OKLAHOMA CITY OK 73102	TAMMY.JONES@OKLAHOMACOUNTY.ORG	Email
COUNSEL TO HRTC I, LLC	ONE LLP	ATTN: LAWRENCE J. HILTON 23 CORPORATE PLAZA SUITE 150-105 NEWPORT BEACH CA 92660	LHILTON@ONELLP.COM	Email
DEBTORS' CANADIAN COUNSEL	OSLER	ATTN: MARC WASSERMAN, DAVE ROSENBLAT 100 KING STREET WEST 1 FIRST CANADIAN PLACE SUITE 6200, P.O. BOX 50 TORONTO ON M5X 1B8 CANADA	MWASSERMAN@OSLER.COM	Email

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THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS	PACHULSKI STANG ZIEHL & JONES LLP	ATTN: ROBERT J. FEINSTEIN, BRADFORD J. SANDLER, PAUL J. LABOV, COLIN R. ROBINSON 780 THIRD AVENUE, 34TH FLOOR NEW YORK NY 10017	RFEINSTEIN@PSZJLAW.COM BSANDLER@PSZJLAW.COM PLABOV@PSZJLAW.COM CROBINSON@PSZJLAW.COM	Email
COUNSEL TO BRATYA SPRL	PASHMAN STEIN WALDER & HAYDEN, P.C.	ATTN: JOSEPH C. BARSALONA II 21 MAIN STREET, SUITE 200 HACKENSACK NJ 07601	JBARSALONA@PASHMANSTEIN.COM	Email
COUNSEL TO LUBBOCK CENTRAL APPRAISAL DISTRICT MIDLAND COUNTY COUNSEL TO HUMBLE INDEPENDENT SCHOOL DISTRICT, SPRING BRANCH INDEPENDENT SCHOOL DISTRICT, CITY OF HOUSTON, CLEAR CREEK INDEPENDENT SCHOOL DISTRICT AND PASADENA INDEPENDENT SCHOOL DISTRICT	PERDUE, BRANDON, FIELDER, COLLINS & MOTT, L.L.P.	ATTN: LAURA J. MONROE P.O. BOX 817 LUBBOCK TX 79408	LMBKR@PBFCM.COM	Email
	PERDUE, BRANDON, FIELDER, COLLINS & MOTT, L.L.P.	ATTN: OWEN M. SONIK 1235 NORTH LOOP WEST SUITE 600 HOUSTON TX 77008	OSONIK@PBFCM.COM	Email
COUNSEL TO BRATYA SPRL	POMERANTZ LLP	ATTN: OMAR JAFRI, ESQ. 10 SOUTH LASALLE STREET, SUITE 3505 CHICAGO IL 60603	OJAFRI@POMLAW.COM	Email
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COUNSEL TO TOTE GROUP, LLC	PRICE MEESE SHULMAN & D'ARMINIO, P.C.	ATTN: RICK A. STEINBERG, ESQ. 50 TICE BOULEVARD, SUITE 380 WOODCLIFF LAKE NJ 07677	RSTEINBERG@PRICEMEESE.COM	Email
COUNSEL TO SIXTH STREET SPECIALTY LENDING, INC. ("SIXTH STREET")	PROSKAUER ROSE LLP	ATTN: CHARLES A. DALE, ESQ. ONE INTERNATIONAL PLACE BOSTON MA 02110-2600	CDALE@PROSKAUER.COM	Email

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COUNSEL TO DIP AGENTS AND SIXTH STREET SPECIALTY LENDING, INC.,	PROSKAUER ROSE LLP	ATTN: DAVID M. HILLMAN, ESQ., MEGAN VOLIN, ESQ. & REUVEN C. KLEIN, ESQ. ELEVEN TIMES SQUARE EIGHTH AVENUE & 41ST STREET NEW YORK NY 10036-8299	DHILLMAN@PROSKAUER.COM DHILLMAN@PROSKAUER.COM MVOLIN@PROSKAUER.COM RKLEIN@PROSKAUER.COM	Email
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COUNSEL TO 250 HUDSON STREET, LLC, COUNSEL TO CASE SNOW MANAGEMENT, LLC	RIVKIN RADLER LLP	ATTN: JAMES C. SUOZZO, ESQ. 25 MAIN STREET COURT PLAZA NORTH, SUITE 501 HACKENSACK NJ 07601-7082	JAMES.SUOZZO@RIVKIN.COM	Email

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COUNSEL TO REGENT SHOPPING CENTER INC. AND CASTLE RIDGE PLAZA LLC	RUBIN LLC	ATTN: PAUL RUBIN 11 BROADWAY SUITE 715 NEW YORK NY 10004	PRUBIN@RUBINLAWLLC.COM	Email
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COUNSEL TO DC USA OPERATING CO., LLC	SCARINCI HOLLENBECK, LLC	ATTN: DAVID EDELBERG, ESQ. 150 CLOVE ROAD 9TH FLOOR LITTLE FALLS NJ 07424	DEDELBERG@SH-LAW.COM	Email
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SECURITIES AND EXCHANGE COMMISSION - REGIONAL OFFICE	SECURITIES & EXCHANGE COMMISSION - NY OFFICE	ATTN: BANKRUPTCY DEPT BROOKFIELD PLACE 200 VESEY STREET, STE 400 NEW YORK NY 10281-1022	BANKRUPTCYNOTICESCHR@SEC.GOV NYROBANKRUPTCY@SEC.GOV	Email
SECURITIES AND EXCHANGE COMMISSION - REGIONAL OFFICE	SECURITIES & EXCHANGE COMMISSION - PHILADELPHIA OFFICE	ATTN: BANKRUPTCY DEPT ONE PENN CENTER 1617 JFK BLVD, STE 520 PHILADELPHIA PA 19103	SECBANKRUPTCY@SEC.GOV	Email
SECURITIES AND EXCHANGE COMMISSION - HEADQUARTERS	SECURITIES AND EXCHANGE COMMISSION	ATTN: SECRETARY OF THE TREASURY 100 F. STREET NE WASHINGTON DC 20549	SECBANKRUPTCY@SEC.GOV	Email
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COUNSEL TO SHARKNINJA OPERATING LLC	SHARKNINJA OPERATING LLC	ATTN: BEVERLY R. PORWAY SVP/DEPUTY GENERAL COUNSEL 89 A STREET NEEDHAM MA 02494	BPORWAY@SHARKNINJA.COM	Email

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COUNSEL TO SIMON PROPERTY GROUP, INC.	SIMON PROPERTY GROUP, INC.	ATTN: RONALD M. TUCKER, ESQ. 225 WEST WASHINGTON STREET INDIANAPOLIS IN 46204	RTUCKER@SIMON.COM	Email
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THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS	SITE CENTERS CORP.	ATTN: HILARY MICHAEL 3300 ENTERPRISE PARKWAY BEACHWOOD OH 44122		First Class Mail
AGENTS UNDER THE DEBTORS PREPETITION SECURED FACILITIES AND COUNSEL THERETO	SIXTH STREET SPECIALTY LENDING, INC.	ATTN: PRESIDENT OR GENERAL COUNSEL 2100 MCKINNEY AVENUE SUITE 1500 DALLAS TX 75201	IRTSIX@SIXTHSTREET.COM	Email
COUNSEL TO CNA ENTERPRISES, INC. (PROPERTY OWNER: SCOTTSDALE FIESTA RETAIL CENTER, LLC), NEWMARK MERRILL COMPANIES, INC. (PROPERTY OWNER: UAP GRAND PLAZA; WPI GRAND PLAZA FKA GRAND LAS POSAS, LLC) (PROPERTY OWNER: TRIANGLE TOWN CENTER NW, LLC), AND ROLLING HILLS PLAZA, LLC	SKLAR KIRSH, LLP	ATTN: IAN S. LANDSBERG 1880 CENTURY PARK EAST, STE. 300 LOS ANGELES CA 90067	ILANDSBERG@SKLARKIRSH.COM	Email
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STATE OF ALABAMA ATTORNEY GENERAL	STATE OF ALABAMA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. BOX 300152 MONTGOMERY AL 36130- 0152		First Class Mail
STATE OF ALASKA ATTORNEY GENERAL	STATE OF ALASKA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. BOX 110300 JUNEAU AK 99811-0300	ATTORNEY.GENERAL@ALASKA.GOV	Email
STATE OF ARIZONA ATTORNEY GENERAL	STATE OF ARIZONA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 2005 N CENTRAL AVE PHOENIX AZ 85004-2926	AGINFO@AZAG.GOV	Email
STATE OF ARKANSAS ATTORNEY GENERAL	STATE OF ARKANSAS ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 323 CENTER ST. SUITE 200 LITTLE ROCK AR 72201-2610		First Class Mail
STATE OF CALIFORNIA ATTORNEY GENERAL	STATE OF CALIFORNIA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. BOX 944255 SACRAMENTO CA 94244-2550	BANKRUPTCY@COAG.GOV	Email
STATE OF COLORADO ATTORNEY GENERAL	STATE OF COLORADO ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT RALPH L. CARR COLORADO JUDICIAL CENTER 1300 BROADWAY, 10TH FLOOR DENVER CO 80203		First Class Mail
STATE OF CONNECTICUT ATTORNEY GENERAL	STATE OF CONNECTICUT ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 165 CAPITOL AVENUE HARTFORD CT 06106	ATTORNEY.GENERAL@CT.GOV DENISE.MONDELL@CT.GOV	Email
STATE OF DELAWARE ATTORNEY GENERAL	STATE OF DELAWARE ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT CARVEL STATE OFFICE BLDG. 820 N. FRENCH ST. WILMINGTON DE 19801	ATTORNEY.GENERAL@STATE.DE.US	Email

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STATE OF FLORIDA ATTORNEY GENERAL	STATE OF FLORIDA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT THE CAPITOL, PL 01 TALLAHASSEE FL 32399-1050		First Class Mail
STATE OF GEORGIA ATTORNEY GENERAL	STATE OF GEORGIA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 40 CAPITAL SQUARE, SW ATLANTA GA 30334-1300		First Class Mail
STATE OF HAWAII ATTORNEY GENERAL	STATE OF HAWAII ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 425 QUEEN ST. HONOLULU HI 96813	HAWAIIAG@HAWAII.GOV	Email
STATE OF IDAHO ATTORNEY GENERAL	STATE OF IDAHO ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 700 W. JEFFERSON STREET P.O. BOX 83720 BOISE ID 83720-1000		First Class Mail
STATE OF ILLINOIS ATTORNEY GENERAL	STATE OF ILLINOIS ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 100 WEST RANDOLPH STREET CHICAGO IL 60601	WEBMASTER@ATG.STATE.IL.US	Email
STATE OF INDIANA ATTORNEY GENERAL	STATE OF INDIANA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT INDIANA GOVERNMENT CENTER SOUTH 302 W. WASHINGTON ST., 5TH FLOOR INDIANAPOLIS IN 46204	INFO@ATG.IN.GOV	Email
STATE OF IOWA ATTORNEY GENERAL	STATE OF IOWA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 1305 E. WALNUT STREET DES MOINES IA 50319	WEBTEAM@AG.IOWA.GOV	Email
STATE OF KANSAS ATTORNEY GENERAL	STATE OF KANSAS ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 120 SW 10TH AVE., 2ND FLOOR TOPEKA KS 66612-1597		First Class Mail

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STATE OF KENTUCKY ATTORNEY GENERAL	STATE OF KENTUCKY ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 700 CAPITOL AVENUE, SUITE 118 FRANKFORT KY 40601		First Class Mail
STATE OF LOUISIANA ATTORNEY GENERAL	STATE OF LOUISIANA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. BOX 94095 BATON ROUGE LA 70804-4095	CONSUMERINFO@AG.STATE.LA.US	Email
STATE OF MAINE ATTORNEY GENERAL	STATE OF MAINE ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 6 STATE HOUSE STATION AUGUSTA ME 04333-0000		First Class Mail
STATE OF MARYLAND ATTORNEY GENERAL	STATE OF MARYLAND ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 200 ST. PAUL PLACE BALTIMORE MD 21202-2202	OAG@OAG.STATE.MD.US	Email
STATE OF MASSACHUSETTS ATTORNEY GENERAL	STATE OF MASSACHUSETTS ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT ONE ASHBURTON PLACE BOSTON MA 02108-1698	AGO@STATE.MA.US	Email
STATE OF MICHIGAN ATTORNEY GENERAL	STATE OF MICHIGAN ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT G. MENNEN WILLIAMS BUILDING, 7TH FLOOR 525 W. OTTAWA ST., P.O. BOX 30212 LANSING MI 48909-0212	MIAG@MICHIGAN.GOV	Email
STATE OF MINNESOTA ATTORNEY GENERAL	STATE OF MINNESOTA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 1400 BREMER TOWER 445 MINNESOTA STREET ST. PAUL MN 55101-2131		First Class Mail
STATE OF MISSISSIPPI ATTORNEY GENERAL	STATE OF MISSISSIPPI ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT WALTER SILLERS BUILDING 550 HIGH STREET, SUITE 1200, P.O. BOX 220 JACKSON MS 39201		First Class Mail

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STATE OF MISSOURI ATTORNEY GENERAL	STATE OF MISSOURI ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT SUPREME COURT BUILDING 207 W. HIGH ST. JEFFERSON CITY MO 65102	ATTORNEY.GENERAL@AGO.MO.GOV	Email
STATE OF MONTANA ATTORNEY GENERAL	STATE OF MONTANA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 215 N SANDERS, THIRD FLOOR PO BOX 201401 HELENA MT 59620-1401	CONTACTDOJ@MT.GOV	Email
STATE OF NEBRASKA ATTORNEY GENERAL	STATE OF NEBRASKA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 2115 STATE CAPITOL 2ND FL, RM 2115 LINCOLN NE 68509-8920	AGO.INFO.HELP@NEBRASKA.GOV	Email
STATE OF NEVADA ATTORNEY GENERAL	STATE OF NEVADA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 100 NORTH CARSON STREET CARSON CITY NV 89701	AGINFO@AG.NV.GOV	Email
STATE OF NEW HAMPSHIRE ATTORNEY GENERAL	STATE OF NEW HAMPSHIRE ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 33 CAPITOL ST. CONCORD NH 03301-0000	ATTORNEYGENERAL@DOJ.NH.GOV	Email
STATE OF NEW MEXICO ATTORNEY GENERAL	STATE OF NEW MEXICO ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. DRAWER 1508 SANTA FE NM 87504-1508		First Class Mail
STATE OF NEW YORK ATTORNEY GENERAL	STATE OF NEW YORK ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT THE CAPITOL ALBANY NY 12224-0341		First Class Mail
STATE OF NORTH CAROLINA ATTORNEY GENERAL	STATE OF NORTH CAROLINA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 9001 MAIL SERVICE CENTER RALEIGH NC 27699-9001		First Class Mail

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STATE OF NORTH DAKOTA ATTORNEY GENERAL	STATE OF NORTH DAKOTA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT STATE CAPITOL 600 E BOULEVARD AVE DEPT 125 BISMARCK ND 58505-0040	NDAG@ND.GOV	Email
STATE OF OHIO ATTORNEY GENERAL	STATE OF OHIO ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 30 E. BROAD ST., 14TH FLOOR COLUMBUS OH 43215		First Class Mail
STATE OF OKLAHOMA ATTORNEY GENERAL	STATE OF OKLAHOMA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 313 NE 21ST STREET OKLAHOMA CITY OK 73105		First Class Mail
STATE OF OREGON ATTORNEY GENERAL	STATE OF OREGON ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 1162 COURT STREET NE SALEM OR 97301	CONSUMER.HOTLINE@DOJ.STATE.OR.US	Email
STATE OF PENNSYLVANIA ATTORNEY GENERAL	STATE OF PENNSYLVANIA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT STRAWBERRY SQUARE 16TH FLOOR HARRISBURG PA 17120		First Class Mail
STATE OF RHODE ISLAND ATTORNEY GENERAL	STATE OF RHODE ISLAND ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 150 SOUTH MAIN STREET PROVIDENCE RI 02903-0000		First Class Mail
STATE OF SOUTH CAROLINA ATTORNEY GENERAL	STATE OF SOUTH CAROLINA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. BOX 11549 COLUMBIA SC 29211-1549		First Class Mail
STATE OF SOUTH DAKOTA ATTORNEY GENERAL	STATE OF SOUTH DAKOTA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 1302 EAST HIGHWAY 14 SUITE 1 PIERRE SD 57501-8501	CONSUMERHELP@STATE.SD.US	Email

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STATE OF TENNESSEE ATTORNEY GENERAL	STATE OF TENNESSEE ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. BOX 20207 NASHVILLE TN 37202-0207	GINA.HANTEL@AG.TN.GOV	First Class Mail and Email
STATE OF TEXAS ATTORNEY GENERAL	STATE OF TEXAS ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT CAPITOL STATION PO BOX 12548 AUSTIN TX 78711-2548	PUBLIC.INFORMATION@OAG.STATE.TX.US	Email
STATE OF UTAH ATTORNEY GENERAL	STATE OF UTAH ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT PO BOX 142320 SALT LAKE CITY UT 84114- 2320	UAG@UTAH.GOV	Email
STATE OF VERMONT ATTORNEY GENERAL	STATE OF VERMONT ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 109 STATE ST. MONTPELIER VT 05609-1001	AGO.BANKRUPTCIES@VERMONT.GOV	Email
STATE OF VIRGINIA ATTORNEY GENERAL	STATE OF VIRGINIA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 900 EAST MAIN STREET RICHMOND VA 23219		First Class Mail
STATE OF WASHINGTON ATTORNEY GENERAL	STATE OF WASHINGTON ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 1125 WASHINGTON ST. SE P.O. BOX 40100 OLYMPIA WA 98504-0100		First Class Mail
STATE OF WEST VIRGINIA ATTORNEY GENERAL	STATE OF WEST VIRGINIA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT STATE CAPITOL BLDG 1 ROOM E 26 CHARLESTON WV 25305	CONSUMER@WVAGO.GOV	Email
STATE OF WISCONSIN ATTORNEY GENERAL	STATE OF WISCONSIN ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT WISCONSIN DEPARTMENT OF JUSTICE STATE CAPITOL, ROOM 114 EAST, P. O. BOX 7857 MADISON WI 53707-7857		First Class Mail

Exhibit A

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
STATE OF WYOMING ATTORNEY GENERAL	STATE OF WYOMING ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 123 CAPITOL BUILDING 200 W. 24TH STREET CHEYENNE WY 82002		First Class Mail
COUNSEL TO COMMERCE TECHNOLOGIES LLC D/B/A COMMERCEHUB	STRADLEY RONON STEVENS & YOUNG, LLP	ATTN: DANIEL M. PEREIRA 2005 MARKET STREET, SUITE 2600 PHILADELPHIA PA 19103-7098	DPEREIRA@STRADLEY.COM	Email
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS	THE BANK OF NEW YORK MELLON	ATTN: ALEX CHANG 240 GREENWICH STREET NEW YORK NY 10686		First Class Mail
COUNSEL TO GFA ALABAMA INC.	THE LAW OFFICE OF JOHN C. KIM, P.C.	ATTN: SUNJAE LEE, ESQ. 163-10 NORTHERN BOULEVARD SUITE 201 FLUSHING NY 11358	SUNJAE@JCKLAW.COM	Email
COUNSEL TO IMI HUNTSVILLE LLC	THOMPSON HINE LLP	ATTN: LOUIS F. SOLIMINE, ESQ. 312 WALNUT STREET – SUITE 2000 CINCINNATI OH 45202-4029	LOUIS.SOLIMINE@THOMPSONHINE.COM	Email
COUNSEL TO TRAVIS COUNTY	TRAVIS COUNTY ATTORNEY	ATTN: JASON A. STARKS P.O. BOX 1748 AUSTIN TX 78767	JASON.STARKS@TRAVISCOUNTYTX.GOV	Email
COUNSEL TO WORLD MARKET, LLC	TRENK ISABEL SIDDIQI & SHAH DANIAN P.C.	ATTN: ROBERT S. ROGLIERI 290 W. MT. PLEASANT AVENUE SUITE 2370 LIVINGSTON NJ 07039	RROGLIERI@TRENKISABEL.LAW	Email
COUNSEL TO HILCO MERCHANT RESOURCES, LLC & GORDON BROTHERS RETAIL PARTNERS, LLC	TROUTMAN PEPPER HAMILTON SANDERS LLP	ATTN: DOUGLAS D. HERMANN & MARCY J. MC LAUGHLIN SMITH 1313 N. MARKET STREET, HERCULES PLAZA SUITE 5100 WILMINGTON DE 19801	DOUGLAS.HERRMANN@TROUTMAN.COM MARCY.SMITH@TROUTMAN.COM	Email

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COUNSEL TO HILCO MERCHANT RESOURCES, LLC & GORDON BROTHERS RETAIL PARTNERS, LLC	TROUTMAN PEPPER HAMILTON SANDERS LLP	ATTN: JESSICA D. MILHAILEVICH 875 THIRD AVENUE NEW YORK NY 10022	JESSICA.MIKHAILEVICH@TROUTMAN.COM	Email
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COUNSEL TO OXO INTERNATIONAL LTD., HELEN OF TROY L.P., KAZ USA, INC. AND KAZ CANADA, INC.	TROUTMAN PEPPER HAMILTON SANDERS LLP	ATTN: STEPHANIE L. JONAITIS 301 CARNEGIE CENTER SUITE 400 PRINCETON NJ 08543-5276	STEPHANIE.JONAITIS@TROUTMAN.COM	Email
UNITED STATES ATTORNEY'S OFFICE FOR THE DISTRICT OF NEW JERSEY	UNITED STATES ATTORNEY'S OFFICE FOR THE DISTRICT OF NEW JERSEY	ATTN: PHILIP R. SELLINGER 970 BROAD STREET 7TH FLOOR NEWARK NJ 07102	USANJ.COMMUNITYOUTREACH@USDOJ.GOV	Email
UNITED STATES OF AMERICA ATTORNEY GENERAL	UNITED STATES OF AMERICA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT US DEPT OF JUSTICE 950 PENNSYLVANIA AVE NW WASHINGTON DC 20530-0001		First Class Mail
U.S. TRUSTEE FOR THE DISTRICT OF NEW JERSEY	USDOJ, OFFICE OF THE UNITED STATES TRUSTEE	ATTN: FRAN B. STEELE, ESQ. & ALEXANDRIA NIKOLINOS, ESQ. ONE NEWARK CENTER 1085 RAYMOND BOULEVARD, SUITE 2100 NEWARK NJ 07102	USTPREGION03.NE.ECF@USDOJ.GOV FRAN.B.STEELE@USDOJ.GOV ALEXANDRIA.NIKOLINOS@USDOJ.GOV	First Class Mail and Email
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COUNSEL TO CMR LIMITED PARTNERSHIP	VEDDER PRICE P.C.	ATTN: COURTNEY M. BROWN 1633 BROADWAY, 31ST FLOOR NEW YORK NY 10019	CMBROWN@VEDDERPRICE.COM	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
COUNSEL TO HAWTHORNE INVESTORS 1 LLC	WANGER JONES HELSLEY	ATTN: RILEY C. WALTER 265 E. RIVER PARK CIRCLE, SUITE 310 FRESNO CA 93720	RWALTER@WJHATTORNEYS.COM	Email
WASHINGTON DC ATTORNEY GENERAL	WASHINGTON DC ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 441 4TH STREET, NW WASHINGTON DC 20001	OAG@DC.GOV	Email
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COUNSEL TO ENID TWO, LLC	WILENTZ, GOLDMAN & SPITZER	ATTN: DAVID H. STEIN 90 WOODBRIDGE CENTER DRIVE SUITE 900, BOX 10 WOODBIDGE NJ 07095	DSTEIN@WILENTZ.COM	Email